



General Assembly

Substitute Bill No. 5068

January Session, 2007

* _____ HB05068PD _____ 032007 _____ *

AN ACT CONCERNING A PROPERTY TAX ABATEMENT FOR OWNERS OF DAMAGED DWELLINGS IN THE VICINITY OF THE WEST RIVER AND ESTABLISHING A PROGRAM TO ALLOW SENIOR CITIZENS TO EARN A PROPERTY TAX ABATEMENT BY PERFORMING WORK IN THEIR MUNICIPALITY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective July 1, 2007, and applicable to assessment years*
2 *commencing on or after October 1, 2007*) Any municipality may, upon
3 approval by its legislative body, abate the property taxes due for any
4 tax year or the interest on delinquent taxes with respect to any
5 dwelling unit located in the municipality that was repaired because of
6 damage due to the siting of such dwelling unit in the immediate
7 vicinity of the West River.

8 Sec. 2. (NEW) (*Effective July 1, 2007, and applicable to assessment years*
9 *commencing on or after October 1, 2007*) (a) The legislative body of any
10 municipality may establish, by ordinance, a program to provide
11 property tax relief to persons sixty-five years of age and older who
12 volunteer their services to the municipality.

13 (b) Any property tax relief under this section for any taxpayer shall
14 not exceed seven hundred fifty dollars in any assessment year. The
15 amount of such relief shall be determined based on the number of
16 hours volunteered multiplied by the state minimum fair wage, as

17 defined in subsection (j) of section 31-58 of the general statutes.

18 (c) The amount of the property tax relief shall be applied to the taxes
19 due to the municipality and shall not be paid to the taxpayer.

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>July 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i> | New section |
| Sec. 2 | <i>July 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i> | New section |

PD *Joint Favorable Subst.*